IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 31ST JANUARY 2007 / 11TH MAGHA 1928

WP(C).No. 23522 of 2003(A)

PETITIONER:

SAJ FLIGHT SERVICES (P) LTD.,
F.C.I.ROAD, AIRPORT, THIRUVANANTHAPURAM,
REPRESENTED BY ITS GENERAL MANAGER, K.P.TENSING.

BY ADV. SRI.K.P.DANDAPANI (SR.)

RESPONDENTS:
----

1. **THE SALES TAX INSPECTOR,**
   SALES TAX CHECKPOST, BENGARA, MANJESHWAR,
   KASARAGOD DISTRICT

2. **THE REGISTERING AUTHORITY,**
   REGIONAL TRANSPORT OFFICER, VAZHUTHACAUD,
   TRIVANDRUM.

BY GOVERNMENT PLEADER SRI. J.JULIAN XAVIER.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 31/01/2007,ALONGWITH W.P.(C). NO. 17857/2006 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.23522/2003:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF INVOICE NO. CPH/A/06103/03-04-B DTD. 30/06/2003 FOR RS. 2,60,000/- ISSUED BY CEE CEE POWER HYDRAULICS P. LTD., INDORE TO THE PETITIONER.

EXT.P.2: COPY OF CERTIFICATE ISSUED IN FORM 22 (A) BY CEE CEE POWER HYDRAULICS P. LTD. TO THE PETITIONER, DTD. 30/06/2003.

EXT.P.3: COPY OF NOTICE UNDER RULE 4 (2A) OF THE KERALA TAX ON ENTRY OF GOODS INTO LOCAL AREAS RULES, 1994 ISSUED BY THE R.1. VIDE NO. ET 1240/03-04 DTD. 19/07/2003.

EXT.P.4: COPY OF REVISED NOTICE ISSUED -DO- -DO- VIDE NO. 1240/03-04 DTD. 19/07/2003.

EXT.P.5: COPY OF REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE SALES TAX OFFICER, MANJESHWARAM, VIDE NO. SFS/TRV/215/2003 DTD. 20/07/2003.

EXT.P.6: COPY OF JUDGMENT OF THIS HONOURABLE COURT, DTD. 29/01/2003 IN O.P.NO. 3260/2003-K.

EXT.P.7: COPY OF RETURN SUBMITTED BY THE PETITIONER BEFORE THE ASSESSING AUTHORITY, TRIVANDRUM, ON 06/06/2003.

EXT.P.8: COPY OF INVOICE NO. CCPH/A/05044/03-04-B DTD. 21/05/2003 ISSUED BY CEE CEE POWER HYDRAULICS P. LTD., INDORE TO THE PETITIONER.

EXT.P.9: COPY OF ORDER NO. ET-12/2003-04 DTD. 24/06/2003 ISSUED BY THE ADDITIONAL SALES TAX OFFICER, 1ST CIRCLE, THIRUVANANTHAPURAM TO THE PETITIONER.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

W.P.(C) NOS.23522/2003, 12601,
35709 & 35915/2004, 7568, 8405,
10715, 13656, 19112 & 31507/2005,
3157, 3159 & 17857/2006

JUDGMENT

The petitioners in these writ petitions challenge the levy and collection of entry tax. In some cases, the demand has been stayed by this Court. In certain cases, a portion or entire amount of entry tax demanded has been paid pursuant to the interim orders of this Court or otherwise. In such cases, the petitioners claim refund.

2. The point raised by the petitioners is covered in their favour by the decision of the Division Bench of this Court in O.P.No.434/96 and connected cases. Accordingly, these writ petitions are allowed. The impugned demands are quashed. The bonds executed shall be discharged and the bank guarantees furnished shall be released. The petitioners who claim refund of the amount already paid may move the competent authority

claiming refund. In that event, the competent authority shall dispose of their claim petitions in accordance with law as expeditiously as possible.

31st January, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/